



Jeremiah W. (Jay) Nixon
Governor
State of Missouri

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DIVISION OF PROFESSIONAL REGISTRATION

Department of Insurance
Financial Institutions
and Professional Registration
John M. Huff, Director

STATE BOARD OF REGISTRATION FOR THE HEALING ARTS
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Tina Steinman
Executive Director

MEMORANDUM

To: Whom it May Concern

From: Missouri Board of Healing Arts

Date: March 23, 2005

Re: Alan S. Cooperman, D.O. - License # 32745

On March 23, 2005 Dr. Cooperman's license was reinstated.

Missouri Revised Statutes

Chapter 324 **Occupations and Professions General Provisions** **Section 324.010**

August 28, 2003

No delinquent taxes, condition for renewal of certain professional licenses.

324.010. All governmental entities issuing professional licenses, certificates, registrations, or permits pursuant to sections 209.319 to 209.339, RSMo, sections 214.270 to 214.516, RSMo, sections 256.010 to 256.453, RSMo, section 375.014, RSMo, sections 436.005 to 436.071, RSMo, and chapter 317, RSMo, and chapters 324 to 346, RSMo, shall provide the director of revenue with the name and Social Security number of each applicant for licensure with or licensee of such entities within one month of the date the application is filed or at least one month prior to the anticipated renewal of a licensee's license. If such licensee is delinquent on any state taxes or has failed to file state income tax returns in the last three years, the director shall then send notice to each such entity and licensee. In the case of such delinquency or failure to file, the licensee's license shall be revoked within ninety days after notice of such delinquency or failure to file, unless the director of revenue verifies that such delinquency or failure has been remedied or arrangements have been made to achieve such remedy. Tax liability paid in protest or reasonably founded disputes with such liability shall be considered paid for the purposes of this section.

(L. 2003 H.B. 600 § 2)

Effective 7-1-03

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Missouri General Assembly